H. R. _____

To defer the year of inclusion for certain capital gains invested in a qualified opportunity fund.

IN THE HOUSE OF REPRESENTATIVES

Mr. RIGGLEMAN introduced the following bill; which was referred to the Committee on ____________________________

A BILL

To defer the year of inclusion for certain capital gains invested in a qualified opportunity fund.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. DEFERRAL OF GAIN INVESTED IN OPPORTUNITY ZONE PROPERTY EXTENDED TO 2030.

(a) In General.—Section 1400Z-2(b)(1)(B) is amended by striking “December 31, 2026” and inserting “December 31, 2030”.

(Original Signature of Member)
(b) **Effective Date.**—The amendments made by this section shall apply to taxable years beginning after the date of enactment of this section.